

SOUTH AFRICAN REVENUE SERVICE

NO. R. 550

25 June 2021

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/1/378)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 4 to the said Act is hereby amended to the extent set out in the Schedule hereto.



DR DAVID MASONDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of Note(s) 2 to rebate item 407.00 in Part 1 of Schedule No. 4 with the following:

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|-------------|----------------|-------------|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 407.00 | 2 | | | Admission under item 407.01/00.00/02.00 shall only be permitted provided- (a) the goods can be identified as being the same goods which were taken from the Republic; and (b) in the case of unaccompanied baggage, it is re-imported up to 30 days before the arrival or within 90 days from the date of arrival, of a resident of the Republic. | |